



DEPARTMENT OF AUDITS AND ACCOUNTS

EDUCATION AUDIT DIVISION

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Greg S. Griffin
STATE AUDITOR
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Claire M. Arnold
DIRECTOR
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September 23, 2013

Dear System Administrator:

The Department of Audits and Accounts (DoAA) will soon begin conducting fiscal year 2013 audits of the local educational agencies. In an effort to reduce the on-site audit time and to minimize disruption to your staff, our website includes audit resources to assist with preparing for the fiscal year 2013 audit engagement. The resources include information to assist with the completion of the risk assessment document and the preparation of your financial statements as well as the fiscal year 2013 request list which includes documents that our auditors anticipate using in conducting the audit. Please go to <http://www.audits.ga.gov/EAD/SchoolDistrictResources.html>

We are currently receiving data to conform to the provisions of the *Transparency in Government Act (TiGA)*. This data submission is due October 15th. Instructions for log in and account creation, as well as audit history file submission were provided in an email dated August 8, 2013.

Additionally, DoAA is required to publicize on our searchable website the Special Purpose Local Option Sales Tax Schedule for each LEA by December 31st. In addition, this report shall be published annually, but no later than December 31st, in a newspaper of general circulation in the boundaries of your school district and on your school district's website. In an effort to ensure compliance with this portion of *TiGA*, we are requesting the SPLOST schedule be forwarded to the DoAA no later than December 15, 2013.

You received a letter from the State Auditor regarding *Illegal Immigration Reform and Enforcement Act (SB 160)* dated August 9, 2013. Additional information will be forthcoming from the DoAA regarding the new reporting requirements and the collection system. If you have any questions prior to receiving the correspondence, please refer to our website www.audits.ga.gov or submit an e-mail to immhelp@audits.ga.gov.

For fiscal year 2013 audits, DoAA is implementing a *Certificate of Achievement for Excellent Financial Reporting*. The best practice criteria have been established to recognize better practices for financial reporting and controls. This certificate encourages school districts to go beyond the minimum requirements of generally accepted accounting principles and recognize those school districts that are achieving that goal. The certificate criteria are available at <http://www.audits.ga.gov/EAD/SchoolDistrictResources.html>.

DoAA is committed to providing decision makers with credible management information to promote improvements in accountability and stewardship in state and local government. At the close of your 2013 audit engagement, you will receive a client satisfaction survey. We would appreciate you taking the time to complete the survey to let us know whether we have met your needs and in what areas we can improve the process during future audit engagements. We look forward to working with each of you to ensure timely completion of your audits as well as other mandatory reporting requirements.

Regards,

A handwritten signature in cursive script that reads "Claire M. Arnold".

Claire Arnold, CPA
Director